

2002 Tax Year Changes

- MO-1040, Lines 10 through 14 were renumbered. 2001—Line 10 is 2002—Line 14;
2001—Line 11 is 2002—Line 10;
2001—Line 12 is 2002—Line 11;
2001—Line 13 is 2002—Line 12;
2001—Line 14 is 2002—Line 13.
- Form MO-1040, Pharmaceutical Tax Line Y and S were eliminated from form.
Pharmaceutical tax credit is now administered by the Department of Health and Senior Services.
Phone: (866) 556-9316 or www.missouriseniorx.com
- Form MO-A sections re-ordered: 2002—Part I, Modifications was 2001—Part II
2002—Part II, Itemized Deductions was 2001—Part I.
- Form MO-A, Additions: Added Lines 4Y and 4S, 30% Depreciation (Yourself/Your Spouse)
- MO-A, Subtractions: Other Description (Nazi Holocaust), no longer captured.
- Form MO-A, Subtractions: Added Lines 10Y and 10S, Missouri depreciation basis adjustment (Yourself/Your Spouse)
- MO-A, Page 2, Part 3—Combined private and government pension lines.
- Form MO-CRP—Added a check box for B. MOBILE HOME LOT — 100%
(In 2001, this was included in A. APARTMENT, HOUSE, etc.)

Other Changes

- Updated **Standard Deduction Amounts**: Single—\$4,700; Head of Household—\$6,900; Married Filing Separate—\$3,925; Married Filing A Combined Return or Qualifying Widow(er)—\$7,850
- Updated **FICA**—\$5,264
- Updated **State and Local Income Taxes**—\$137,300 for married filing combined and \$68,650 for married filing separate
- Updated **Railroad Retirement**—Tier I—\$5,264 and Tier II—\$3,087. Not to exceed \$8,351.

Form MO-PTC is **not** to be filed with individual income tax returns. Form MO-PTC must be filed by itself. DO NOT FILE FORM MO-PTC WITH FORM MO-1040 or FORM MO-1040P. File Form MO-PTS with Form MO-1040 or Form MO-1040P.